

# CITY OF NORTH MIAMI, FLORIDA

EXHIBIT II

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED COMPONENT UNIT

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 1998)

|   | Governmental Fund Types |                    |                 |                     | Fiduciary<br>Fund Type | Totals<br>Primary | Component    | Totals<br>Reporting Entity<br>(Memorandum Only) |               |
|---|-------------------------|--------------------|-----------------|---------------------|------------------------|-------------------|--------------|---|---------------|
|   | General                 | Special<br>Revenue | Debt<br>Service | Capital<br>Projects | Expendable<br>Trust    | m<br>Only)        | Unit<br>MoCA | 1999  | 1998          |
| Revenues:   |                         |                    |                 |                     |                        |                   |              |   |               |
| Taxes   | \$15,607,763            | \$ 835,882         | \$ 1,393,137    | \$ 319,340          | \$ -                   | \$ 18,156,122     | \$ -         | \$ 18,156,122                                   | \$ 17,381,025 |
| Licenses and permits  | 828,579                 | -                  | -               | -                   | -                      | 828,579           | -            | 828,579   | 837,967       |
| Intergovernmental   | 5,109,111               | 2,691,621          | -               | 711,352             | 196,778                | 8,708,862         | 71,961       | 8,780,823                                       | 7,133,444     |
| Charges for services  | 3,846,246               | 94,733             | -               | -                   | -                      | 3,940,979         | 173,450      | 4,114,429                                       | 3,993,539     |
| Fines and forfeitures   | 240,757                 | -                  | -               | -                   | 544,259                | 785,016           | -            | 785,016   | 1,009,644     |
| Other (including interest)  | 846,318                 | 116,462            | 179             | 134,264             | 53,185                 | 1,150,408         | #####        | 2,151,173                                       | 1,842,063     |
| Total revenues  | 26,478,774              | 3,738,698          | 1,393,316       | 1,164,956           | 794,222                | 33,569,966        | #####        | 34,816,142                                      | 32,197,682    |
| Expenditures:   |                         |                    |                 |                     |                        |                   |              |   |               |
| Current:  |                         |                    |                 |                     |                        |                   |              |   |               |
| General government  | 7,342,359               | -                  | -               | -                   | -                      | 7,342,359         | -            | 7,342,359                                       | 7,237,875     |
| Public works  | 1,545,641               | -                  | -               | -                   | -                      | 1,545,641         | -            | 1,545,641                                       | 1,477,987     |
| Public safety   | 9,503,261               | 14,048             | -               | -                   | 411,720                | 9,929,029         | -            | 9,929,029                                       | 9,048,583     |
| Culture/recreation  | 4,112,508               | 867,183            | -               | -                   | -                      | 4,979,691         | #####        | 6,630,805                                       | 5,855,437     |
| Community planning and development  | 1,510,152               | 199,411            | -               | -                   | -                      | 1,709,563         | -            | 1,709,563                                       | 1,553,573     |
| Physical environment  | -                       | 791,490            | -               | -                   | -                      | 791,490           | -            | 791,490   | 469,386       |
| Economic environment  | -                       | 1,951              | -               | -                   | -                      | 1,951             | -            | 1,951   | 4,209         |
| Grants/aids   | 285,141                 | 583,650            | -               | -                   | 1,000                  | 869,791           | -            | 869,791   | 950,376       |
| Capital outlay  | 1,404,891               | 1,567,394          | -               | 884,467             | 775,223                | 4,631,975         | -            | 4,631,975                                       | 1,856,667     |
| Debt service:   |                         |                    |                 |                     |                        |                   |              |   |               |
| Principal retirement  | -                       | -                  | 1,940,501       | -                   | 150,000                | 2,090,501         | -            | 2,090,501                                       | 1,843,360     |
| Interest and fiscal charges   | -                       | -                  | 1,300,485       | -                   | -                      | 1,300,485         | -            | 1,300,485                                       | 1,204,374     |
| Total expenditures  | 25,703,953              | 4,025,127          | 3,240,986       | 884,467             | 1,337,943              | 35,192,476        | #####        | 36,843,590                                      | 31,501,827    |
| Excess (deficiency) of revenues over expenditures   | 774,821                 | (286,429)          | (1,847,670)     | 280,489             | (543,721)              | (1,622,510)       | (404,938)    | (2,027,448)                                     | 695,855       |
| Other financing sources (uses):   |                         |                    |                 |                     |                        |                   |              |   |               |
| Operating transfers in  | 974,808                 | 9,978              | 1,840,486       | -                   | 23,248                 | 2,848,520         | -            | 2,848,520                                       | 2,551,692     |
| Operating transfers in-primary government   | -                       | -                  | -               | -                   | -                      | -                 | 407,199      | 407,199   | 391,849       |
| Operating transfers out   | (682,041)               | (1,026,304)        | -               | (687,446)           | (184,387)              | (2,580,178)       | -            | (2,580,178)                                     | (2,335,840)   |
| Operating transfers out-component unit  | (407,199)               | -                  | -               | -                   | -                      | (407,199)         | -            | (407,199)                                       | (391,849)     |
| Capital leases  | -                       | -                  | -               | -                   | 530,796                | 530,796           | -            | 530,796   | -             |
| Total other financing sources (uses)  | (114,432)               | (1,016,326)        | 1,840,486       | (687,446)           | 369,657                | 391,939           | 407,199      | 799,138   | 215,852       |
| Excess (deficiency) of revenues and other financing<br>sources over expenditures and other uses | 660,389                 | (1,302,755)        | (7,184)         | (406,957)           | (174,064)              | (1,230,571)       | 2,261        | (1,228,310)                                     | 911,707       |
| Fund balances, beginning  | 3,026,136               | 1,812,430          | 39,577          | 2,486,064           | 736,189                | 8,100,396         | 317,321      | 8,417,717                                       | 7,508,792     |
| Decrease in inventory reserve   | (2,713)                 | -                  | -               | -                   | -                      | (2,713)           | -            | (2,713)   | (2,782)       |
| Fund balances, ending   | \$ 3,683,812            | \$ 509,675         | \$ 32,393       | \$ 2,079,107        | \$ 562,125             | \$ 6,867,112      | \$ 319,582   | \$ 7,186,694                                    | \$ 8,417,717  |

See notes to general purpose financial statements.